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REMARKS AND ARGUMENTS

Claims 1, 3-9, 11-20 and 26-27 are currently pending in the application. In this Amendment, Applicant has amended claims 1, 19 and 26. Reconsideration of the application in its current format is hereby requested.

Initially, Applicant notes that enclosed herewith are: (1.) a Revocation of Power of Attorney with New Power of Attorney and Change of Correspondence Address, and (2.) a Statement under 37 CFR 3.73(b).

In the June 22, 2006 Office action, the Examiner found that Applicant's response of April 14, 2006 was not fully responsive because the Applicant refused to make the claim amendments required by the Examiner in an Ex Parte Quayle action issued by the Examiner on February 23, 2006. The Examiner had previously tried to get the Applicant to make the claim amendments in a telephone conversation dated February 16, 2006, but Applicant refused. Part of the Examiner's reasoning for requiring the amendments was that the Examiner believed that Applicant's amendment of the claims to recite a "transformer" instead of a "transformer winding" constituted claiming a new invention. The Examiner believed that pursuant to MPEP §821.03, Applicant had elected the invention of the "transformer winding" by originally claiming the "transformer winding". Although Applicant disagrees with the Examiner on this point for the reasons set forth in Applicant's April 14, 2006 response, Applicant has amended the claims to now recite a "transformer winding".

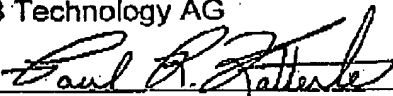
Applicant will not make the other amendments required by the Examiner because there is no reason to do so. The other amendments are not "formal matters" because

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they affect the scope of the claims.

If there are any additional fees resulting from this communication, please charge same to our Deposit Account No. 050877.

Respectfully submitted,
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By: 
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